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801—12.8(82GA,SF2425) Recovery of funds. The treasurer of the state of Iowa shall be the entity charged with the recovery of grant funding from counties in the following circumstances:

- **12.8(1)** Unspent funds. Counties not expending the entire amount of the grant by the end of the fiscal year in which the grant was received will be required to return the unspent portion to the state of Iowa.
- **12.8(2)** Unauthorized use. Counties expending a portion of the grant on items that do not provide services to living veterans, or the immediate family of a veteran, will be required to return the unauthorized funds to the state of Iowa.
- **12.8(3)** *Maintenance of effort.* Counties not maintaining their previous fiscal year's spending levels will have been seen as supplanting county funding with state grant funds. Counties not complying with their maintenance of effort will be required to return the supplanted portion to the state of Iowa.